

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11

Case No. 08-13555

(Jointly Administered)

In re:

LEHMAN BROTHERS INC.,

Debtor.

Case No. 08-01420 (JMP) SIPA

**DECLARATION OF NEIL J. OXFORD IN SUPPORT OF THE MEMORANDUM OF
MOVANTS IN OPPOSITION TO THE MOTION IN LIMINE OF BARCLAYS
CAPITAL INC. FOR AN ORDER EXCLUDING THE EXPERT TESTIMONY OF
DANIEL MCISAAC REGARDING LBI'S OBLIGATIONS UNDER SEC RULES 15c3-1,
15c3-3 AND/OR THE SECURITIES INVESTOR PROTECTION ACT**

I, NEIL J. OXFORD, declare that the following is true and correct.

1. I am a member of the firm of Hughes Hubbard & Reed LLP, attorneys for James W. Giddens (the "Trustee"), as trustee for the SIPA liquidation of Lehman Brothers Inc. I am an attorney duly admitted to practice in the State of New York, and in this Court. I make this declaration based on my personal knowledge, the knowledge of those with whom I work, and the documents referred to herein.

2. I make this declaration in support of the Memorandum In Opposition To The Motion In Limine Of Barclays Capital Inc. For An Order Excluding The Expert Testimony Of Daniel McIsaac Regarding LBI's Obligations Under SEC Rules 15c3-1, 15c3-3 And/Or The Securities Investor Protection Act (the "Memorandum in Opposition"), and for the purpose of introducing copies of documents that may be considered in connection with the

Memorandum in Opposition.

3. Attached hereto as Exhibit A is a true and correct copy of the transcript of the deposition of Alastair Blackwell, conducted on August 7, 2009.
4. Attached hereto as Exhibit B is a true and correct copy of the executed Stipulation Regarding Expert Discovery, dated December 2, 2009, and agreed to among the Trustee, the Official Committee of Unsecured Creditors, the Debtors and Debtors in Possession, and Barclays Capital Inc.
5. Attached hereto as Exhibit C is a true and correct copy of the transcript of the deposition of Daniel McIsaac, conducted on April 6, 2010.
6. Attached hereto as Exhibit D is a true and correct copy of the transcript of the deposition of Peter Vinella, conducted on February 5, 2010.
7. Attached hereto as Exhibit E is a true and correct copy of the transcript of the deposition of Robert Martini, conducted on June 24, 2010.
8. Attached hereto as Exhibit F is a true and correct copy of an email and attachment from Daniram Sudarsan to Kendall McLaughlin et al., dated January 8, 2009, and marked as Deposition Exhibit 599.
9. Attached hereto as Exhibit G is a true and correct copy of an email from Joel Potenciano to Joseph Abate et al., dated September 19, 2008, and marked as Barclays' Trial Exhibit 221.
10. Attached hereto as Exhibit H is a true and correct copy of an email from Martin Kelly to Anthony Stucchio et al., dated September 21, 2008, and marked as Movants' Trial Exhibit 83.
11. Attached hereto as Exhibit I is a true and correct copy of an email from Chris

O'Meara to Bart McDade, dated September 21, 2008, and marked as Movants' Trial Exhibit 453.

12. Attached hereto as Exhibit J is a true and correct copy of the executed Clarification Letter, dated as of September 20, 2008, agreed to among Barclays Capital Inc., Lehman Brothers Holdings Inc., Lehman Brothers Inc., and LB 745 LLC, and marked as Movants' Trial Exhibit 3.

13. Attached hereto as Exhibit K is a true and correct copy of the transcript of the deposition of Jonathan Hughes, conducted on January 15, 2010.

14. Attached hereto as Exhibit L is a true and correct copy of the transcript of the deposition of Victor Lewkow, conducted on February 10, 2010.

15. Attached hereto as Exhibit M is a true and correct copy of the transcript of the deposition of Ian Lowitt, conducted on August 20, 2009.

16. Attached hereto as Exhibit N is a true and correct copy of the transcript of the deposition of Edward Rosen, conducted on February 19, 2010.

17. Attached hereto as Exhibit O is a true and correct copy of an email and attachment from Joel Potenciano to Anthony Savoca et al., dated September 16, 2008.

18. Attached hereto as Exhibit P is a true and correct copy of an email and attachments from William Burke to Michael Macchiaroli et al., dated October 21, 2008, and marked as Movants' Trial Exhibits 673 and 674.

Executed on July 16, 2010
New York, New York

By: /s/ Neil J. Oxford
Neil J. Oxford